



General Assembly

January Session, 2007

Substitute Bill No. 7377

* _____ HB07377ENVF IN032307 _____ *

AN ACT CONCERNING GREEN BUILDINGS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 10-285a of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2007*):

3 (a) The percentage of school building project grant money a local
4 board of education may be eligible to receive, under the provisions of
5 section 10-286 shall be determined as follows: (1) Each town shall be
6 ranked in descending order from one to one hundred sixty-nine
7 according to such town's adjusted equalized net grand list per capita,
8 as defined in section 10-261; (2) based upon such ranking, a percentage
9 of not less than forty nor more than eighty shall be determined for each
10 town on a continuous scale, except that for school building projects
11 authorized by the General Assembly during the fiscal year ending June
12 30, 1991, for all such projects so authorized thereafter and for grants
13 approved pursuant to subsection (b) of section 10-283 for which
14 application is made on and after July 1, 1991, the percentage of school
15 building project grant money a local board of education may be
16 eligible to receive, under the provisions of section 10-286 shall be
17 determined as follows: (A) Each town shall be ranked in descending
18 order from one to one hundred sixty-nine according to such town's
19 adjusted equalized net grand list per capita, as defined in section 10-
20 261; (B) based upon such ranking, a percentage of not less than twenty

21 nor more than eighty shall be determined for each town on a
22 continuous scale.

23 (b) The percentage of school building project grant money a regional
24 board of education may be eligible to receive under the provisions of
25 section 10-286 shall be determined by its ranking. Such ranking shall
26 be determined by (1) multiplying the total population, as defined in
27 section 10-261, of each town in the district by such town's ranking, as
28 determined in subsection (a) of this section, (2) adding together the
29 figures determined under subdivision (1) of this subsection, and (3)
30 dividing the total computed under subdivision (2) of this subsection by
31 the total population of all towns in the district. The ranking of each
32 regional board of education shall be rounded to the next higher whole
33 number and each such board shall receive the same reimbursement
34 percentage as would a town with the same rank plus ten per cent,
35 except that no such percentage shall exceed eighty-five per cent.

36 (c) The percentage of school building project grant money a regional
37 educational service center may be eligible to receive shall be
38 determined by its ranking. Such ranking shall be determined by (1)
39 multiplying the population of each member town in the regional
40 educational service center by such town's ranking, as determined in
41 subsection (a) of this section; (2) adding together the figures for each
42 town determined under subdivision (1) of this subsection; [] and (3)
43 dividing the total computed under subdivision (2) of this subsection by
44 the total population of all member towns in the regional educational
45 service center. The ranking of each regional educational service center
46 shall be rounded to the next higher whole number and each such
47 center shall receive the same reimbursement percentage as would a
48 town with the same rank.

49 (d) The percentage of school building project grant money a
50 cooperative arrangement pursuant to section 10-158a, may be eligible
51 to receive shall be determined by its ranking. Such ranking shall be
52 determined by (1) multiplying the total population, as defined in
53 section 10-261, of each town in the cooperative arrangement by such

54 town's ranking, as determined in subsection (a) of this section, (2)
55 adding the products determined under subdivision (1) of this
56 subsection, and (3) dividing the total computed under subdivision (2)
57 of this subsection by the total population of all towns in the
58 cooperative arrangement. The ranking of each cooperative
59 arrangement shall be rounded to the next higher whole number and
60 each such cooperative arrangement shall receive the same
61 reimbursement percentage as would a town with the same rank plus
62 ten percentage points.

63 (e) If an elementary school building project for a new building or for
64 the expansion of an existing building includes space for a school
65 readiness program, the percentage determined pursuant to this section
66 shall be increased by five percentage points, but shall not exceed one
67 hundred per cent, for the portion of the building used primarily for
68 such purpose. Recipient districts shall maintain full-day preschool
69 enrollment for at least ten years.

70 (f) The percentage determined pursuant to this section for a school
71 building project grant subject to the requirements of section 16a-38k, as
72 amended by this act, shall be increased by two percentage points,
73 provided that the school district responsible for the project certifies to
74 the applicable state agency that the project shall meet the standards
75 imposed by section 16a-38k, as amended by this act.

76 [(f)] (g) The percentage determined pursuant to this section for a
77 school building project grant for the expansion, alteration or
78 renovation of an existing public school building to convert such
79 building for use as a lighthouse school, as defined in section 10-266cc,
80 shall be increased by ten percentage points.

81 [(g)] (h) The percentage determined pursuant to this section for a
82 school building project grant shall be increased by the percentage of
83 the total projected enrollment of the school attributable to the number
84 of spaces made available for out-of-district students participating in
85 the program established pursuant to section 10-266aa, provided the

86 maximum increase shall not exceed ten percentage points.

87 [(h)] (i) Subject to the provisions of section 10-285d, if an elementary
88 school building project for a school in a priority school district or for a
89 priority school is necessary in order to offer a full-day kindergarten
90 program or a full-day preschool program or to reduce class size
91 pursuant to section 10-265f, the percentage determined pursuant to
92 this section shall be increased by ten percentage points for the portion
93 of the building used primarily for such full-day kindergarten program,
94 full-day preschool program or such reduced size classes. Recipient
95 districts that receive an increase pursuant to this subsection in support
96 of a full-day preschool program, shall maintain full-day preschool
97 enrollment for at least ten years.

98 Sec. 2. Section 10-265e of the general statutes is repealed and the
99 following is substituted in lieu thereof (*Effective October 1, 2007*):

100 As used in sections 10-265e to 10-265i, inclusive, and subsection [(h)]
101 (i) of section 10-285a, as amended by this act:

102 (1) "Priority school district" means a school district described in
103 section 10-266p; and

104 (2) "Priority school" means a school in which forty per cent or more
105 of the lunches served are served to students who are eligible for free or
106 reduced price lunches pursuant to federal law and regulations,
107 excluding such a school located in a priority school district.

108 Sec. 3. Section 10-285d of the general statutes is repealed and the
109 following is substituted in lieu thereof (*Effective October 1, 2007*):

110 In order to be eligible for the percentage increase pursuant to
111 subsection [(h)] (i) of section 10-285a, as amended by this act: (1) The
112 project shall be (A) included in a plan developed pursuant to section
113 10-265f, and (B) for a particular full-day kindergarten class or reduced-
114 sized class funded pursuant to section 10-265f; (2) the local or regional
115 board of education shall present evidence to the Department of

116 Education that the project is the best option for solving the need for
117 additional space and is cost-efficient; and (3) the project shall meet the
118 requirements established in this chapter.

119 Sec. 4. Section 16a-38k of the general statutes is repealed and the
120 following is substituted in lieu thereof (*Effective October 1, 2007*):

121 (a) Notwithstanding any provision of the general statutes, any new
122 construction of a state facility, except salt sheds, parking garages [,] or
123 maintenance facilities, [or school construction,] that is projected to cost
124 five million dollars or more, and is approved and funded on or after
125 January 1, [2007] 2008, shall comply with the regulations adopted
126 pursuant to subsection (b) of this section. The Secretary of the Office of
127 Policy and Management, in consultation with the Commissioner of
128 Public Works and the Institute for Sustainable Energy, shall exempt
129 any facility from complying with said regulations if said secretary
130 finds, in a written analysis, that the cost of such compliance
131 significantly outweighs the benefits.

132 (b) Not later than January 1, 2007, the Secretary of the Office of
133 Policy and Management, in consultation with the Commissioner of
134 Public Works, the Commissioner of Environmental Protection and the
135 Commissioner of Public Safety, shall adopt regulations, in accordance
136 with the provisions of chapter 54, to adopt building construction
137 standards that are consistent with or exceed the silver building rating
138 of the Leadership in Energy and Environmental Design's rating system
139 for new commercial construction and major renovation projects, as
140 established by the United States Green Building Council, or an
141 equivalent standard, including, but not limited to, a two-globe rating
142 in the Green Globes USA design program, and thereafter update such
143 regulations as the secretary deems necessary.

144 Sec. 5. (NEW) (*Effective July 1, 2007, and applicable to income years*
145 *commencing on or after January 1, 2008*) (a) As used in sections 5 and 6 of
146 this act:

147 (1) "Allowable costs" means the amounts chargeable to a capital
148 account, including, but not limited to: (A) Construction or
149 rehabilitation costs; (B) commissioning costs; (C) interest paid during
150 the construction or rehabilitation period; (D) legal, architectural,
151 engineering and other professional fees allocable to construction or
152 rehabilitation; (E) closing costs for construction or mortgage loans; (F)
153 recording taxes and filing fees for construction or rehabilitation; (G)
154 site costs, such as temporary electric wiring, scaffolding, demolition
155 costs and fencing and security facilities; and (H) costs of carpeting,
156 partitions, walls and wall coverings, ceilings, lighting, plumbing,
157 electrical wiring, mechanical, heating, cooling and ventilation, but
158 "allowable costs" does not include the purchase of land, any
159 remediation costs or the cost of telephone systems or computers;

160 (2) "Brownfield site" means any former or current commercial or
161 industrial site that is vacant or underutilized, and on which there has
162 been, or there is suspected to have been, a discharge of a hazardous
163 substance, a hazardous waste or a pollutant;

164 (3) "Eligible building" means a building located in the state that
165 meets or exceeds the Leadership in Energy and Environmental
166 Design's silver certification rating for new construction or major
167 renovation projects as established by the United States Green Building
168 Council;

169 (4) "Energy Star" means the voluntary labeling program
170 administered by the U.S. Environmental Protection Agency designed
171 to identify and promote energy-efficient products, equipment and
172 buildings;

173 (5) "Enterprise zone" means a designated area in a Targeted
174 Investment Community as established by the Department of Economic
175 and Community Development;

176 (6) "LEED Green Building Rating System" means the Leadership in
177 Energy and Environmental Design green building rating system

178 developed by the United States Green Building Council as of the date
179 that the project is registered with the United States Green Building
180 Council;

181 (7) "Mixed-use development" means a development that includes
182 residential use and no more than seventy-five per cent of interior
183 square footage with one or more of the following uses: (A) Commercial
184 space; (B) office space; (C) retail space; or (D) any other nonresidential
185 use that the Office of Policy and Management has determined does not
186 pose a public health threat or nuisance to nearby residential areas;

187 (8) "Site improvements" means any construction work on, or
188 improvement to, streets, roads, parking facilities, sidewalks, drainage
189 structures and utilities; and

190 (9) "Transit-oriented development" means a project located within
191 one-quarter of a mile walking distance of publicly available bus transit
192 service or within one-half of a mile walking distance of adequate rail,
193 light rail, streetcar or ferry transit service.

194 (b) There shall be allowed a credit for all taxpayers against any tax
195 due under the provisions of chapter 207, 208, 209, 210, 212 or 229 of the
196 general statutes for the construction or renovation of an eligible
197 building or mixed-use development that meets the requirements of
198 subsection (c) of this section. The amount of the credit shall not exceed
199 three hundred fifty dollars per square foot of the eligible building or
200 mixed-use development.

201 (c) (1) To be eligible for a tax credit under this section any building
202 or mixed-use development shall: (A) Not require a sewer extension of
203 more than one-half of a mile, (B) not have energy costs exceeding the
204 energy use permitted by the state energy code by (i) seventy-nine per
205 cent for new construction, or (ii) eighty-six per cent for renovation of a
206 building, (C) shall use equipment and appliances that meet Energy
207 Star standards, if applicable, including, but not limited to,
208 refrigerators, dishwashers and washing machines, and (D) shall use

209 products consisting of low volatile organic compounds and that meet
210 standards established by the Leadership in Energy and Environmental
211 Design in all interior applications where such products are
212 commercially available, including, but not limited to, adhesives and
213 sealants, paints and coatings and carpets; and (2) such credit shall be
214 equivalent to: (A) A base credit of (i) for new construction or major
215 renovation of a building but not other site improvements certified by
216 the Leadership in Energy and Environmental Design's rating system,
217 as established by the United States Green Building Council, (I) four per
218 cent of allowable costs for a silver rating, (II) six per cent of allowable
219 costs for a gold rating, and (III) eight per cent of allowable costs for a
220 platinum rating; and (ii) for core and shell or commercial interior
221 projects, (I) three per cent of allowable costs for a silver rating, (II) four
222 per cent of allowable costs for a gold rating, and (III) six per cent of
223 allowable costs for a platinum rating; (B) one-half of one per cent of
224 allowable costs for mixed-use developments; (C) one-half of one per
225 cent of allowable costs for development of a brownfield site or
226 enterprise zone; and (D) one-half of one per cent of allowable costs for
227 transit-oriented development.

228 (d) (1) A taxpayer may claim not more than a total of twenty per
229 cent of allowable costs in any tax year, and any percentage of tax credit
230 that the taxpayer would otherwise be entitled to in accordance with
231 subsection (c) of this section may be carried forward for a period of not
232 more than fourteen years.

233 (2) Any credit allowed pursuant to this section may be sold,
234 assigned or otherwise transferred, to one or more taxpayers. If a
235 taxpayer sells, assigns or otherwise transfers such credit to another
236 taxpayer, the transferor and transferee shall jointly submit written
237 notification of such transfer to the Commissioner of Revenue Services
238 not later than thirty days after such transfer. The notification shall
239 include any information required by said commissioner. Failure to
240 comply with this subdivision shall result in a disallowance of such
241 credit until there is full compliance by the transferor and transferee.

242 (e) Notwithstanding any provision of the general statutes: Any
243 subsequent successor in interest to the property that is eligible for a
244 credit in accordance with subsection (c) of this section may claim such
245 credit if the deed transferring the property assigns the subsequent
246 successor such right, unless the deed specifies that the seller shall
247 retain the right to claim such credit. Any subsequent tenant of a
248 building for which a credit was granted to a taxpayer pursuant to this
249 section, may claim the credit for the period after the termination of the
250 previous tenancy that such credit would have been allowable to the
251 previous tenant.

252 Sec. 6. (NEW) (*Effective July 1, 2007, and applicable to income years*
253 *commencing on or after January 1, 2008*) The Commissioner of Revenue
254 Services shall grant a credit against any tax due under the provisions
255 of chapter 207, 208, 209, 210, 212 or 229 of the general statutes for the
256 installation and use of the following renewable and advanced
257 technology energy systems in a construction or renovation of a
258 building or development as long as the building or development meets
259 the requirements of subsection (c) of section 5 of this act, the renewable
260 and advanced technology energy system remains in service for the
261 entire taxable year for which the credit is claimed and provided the
262 amount of any federal, state or local incentive received by the taxpayer
263 for such installation or purchase is subtracted from the total cost of
264 such installation or use:

265 (1) Fuel cells. A fuel cell credit shall be granted for the installation of
266 a fuel cell in an amount equivalent to thirty per cent of the sum of the
267 capitalized costs paid or incurred by the taxpayer for each installed
268 fuel cell, provided that such credit shall not exceed one thousand
269 dollars per kilowatt of DC rated capacity.

270 (2) Photovoltaic module. A photovoltaic module credit shall be
271 granted for the installation of a photovoltaic module in an amount
272 equivalent to twenty-five per cent of the cost paid or incurred by the
273 taxpayer for such photovoltaic module, provided that such credit shall
274 not exceed one dollar and twenty-five cents per watt of DC rated

275 capacity.

276 (3) Geothermal system. A geothermal system credit shall be granted
277 for the installation of a geothermal heating and cooling system in an
278 amount equivalent to ten per cent of the cost paid or incurred by the
279 taxpayer for such system.

280 (4) Solar thermal system. A credit shall be granted for the
281 installation of a solar thermal system in an amount equivalent to fifty
282 per cent of the cost paid or incurred by the taxpayer for such system.

283 (5) Wind turbine. A credit shall be granted for the installation of a
284 wind turbine in an amount equivalent to ten per cent of the cost paid
285 or incurred by the taxpayer for such system, provided that the credit
286 amount shall not exceed one dollar and twenty-five cents per watt of
287 DC rated capacity.

288 (6) Cogeneration system. A credit shall be granted for the
289 installation of a cogeneration system as defined in subdivision (63) of
290 section 12-81 of the general statutes in an amount equivalent to fifty
291 per cent of the cost paid or incurred by the taxpayer for such system.

292 (7) Under floor air distribution system. A credit shall be granted for
293 the installation of an under floor air distribution system in an amount
294 equivalent to ten per cent of the cost paid or incurred by the taxpayer
295 for such system.

296 (8) Green roof. A credit shall be granted for the installation of any
297 green roof that includes low growing vegetation and results in lower
298 stormwater runoff and energy costs in an amount equivalent to fifty
299 per cent of the incremental cost paid or incurred by the taxpayer for
300 such roof.

301 Sec. 7. (NEW) (*Effective October 1, 2007*) Not later than January 1,
302 2008, the Secretary of the Office of Policy and Management, in
303 consultation with the Department of Environmental Protection and the
304 Department of Revenue Services, shall adopt regulations, in

305 accordance with the provisions of chapter 54 of the general statutes, as
306 necessary to implement the provisions of sections 5 and 6 of this act
307 and section 12-81 of the general statutes, as amended by this act, and
308 thereafter update such regulations as necessary.

309 Sec. 8. (*Effective from passage*) On or before July 1, 2012, the Secretary
310 of the Office of Policy and Management, in consultation with the
311 Commissioner of the Department of Environmental Protection and the
312 Commissioner of the Department of Revenue Services shall prepare
313 and submit a written report containing (1) the number of taxpayers
314 applying for the credits provided in sections 5 and 6 of this act and
315 sections 12-81 and 12-412 of the general statutes, as amended by this
316 act; (2) the amount of such credits granted; (3) the geographical
317 distribution of such credits granted; and (4) any other information
318 deemed appropriate to the Governor and the joint standing
319 committees of the General Assembly having cognizance of matters
320 relating to the environment and finance, revenue and bonding in
321 accordance with the provisions of section 11-4a of the general statutes.
322 A preliminary draft of the report shall be submitted on or before July 1,
323 2010, to the Governor and the joint standing committees of the General
324 Assembly having cognizance of matters relating to the environment
325 and finance, revenue and in accordance with the provisions of section
326 11-4a of the general statutes.

327 Sec. 9. Subdivision (113) of section 12-412 of the general statutes is
328 repealed and the following is substituted in lieu thereof (*Effective July*
329 *1, 2007, and applicable to sales occurring on or after July 1, 2007*):

330 (113) (A) Sales to, and the storage, use or other consumption by, a
331 fuel cell manufacturing facility in this state of materials, tools, fuel,
332 machinery and equipment used in such facility or sales of and
333 installation services of a fuel cell.

334 (B) For purposes of this subdivision, (i) "fuel cell" means a device
335 that directly or indirectly produces electricity directly from hydrogen
336 or hydrocarbon fuel through a noncombustive electro-chemical

337 process, (ii) "machinery and equipment" means tangible personal
338 property which is installed in a fuel cell manufacturing facility
339 operated by a fuel cell manufacturer, and the predominant use of
340 which is for the manufacturing of fuel cells, and (iii) "fuel cell
341 manufacturing facility" means that portion of a plant, building or other
342 real property improvement used for the manufacturing of fuel cell
343 parts or components or for the significant overhauling or rebuilding of
344 such parts or components on a factory basis.

345 Sec. 10. Section 12-412 of the general statutes is amended by adding
346 subdivision (117) (*Effective July 1, 2007, and applicable to sales occurring*
347 *on or after July 1, 2007*):

348 (NEW) (117) (A) Sales and installation services of any of the
349 following energy efficient technologies: A photovoltaic module,
350 geothermal system, solar thermal system, wind turbine, cogeneration
351 system, under floor air distribution system or green roof.

352 (B) For the purposes of this subdivision, "photovoltaic module"
353 means a renewable form of energy designed and engineered to convert
354 solar radiation into usable energy; "geothermal system" means a
355 system that uses hot water or steam produced by the extreme heat
356 contained in magma within the Earth's core to turn a steam turbine
357 and generate electricity; "solar thermal system" means a system that
358 concentrates the sun's rays with mirrors or other reflective devices to
359 heat a liquid to create steam to turn a generator and create electricity;
360 "wind turbine" means a device that uses two or three long blades to
361 collect the energy in the wind and convert it to electricity;
362 "cogeneration system" means equipment that is designed, operated
363 and installed as a system that produces, in the same process, electricity
364 and exhaust steam, waste steam, heat or other resultant thermal energy
365 that is used for space or water heating or cooling, industrial,
366 commercial, manufacturing or other useful purposes; "under floor air
367 distribution system" means a system that uses the open space between
368 the structural concrete slab and the underside of a raised floor system
369 to deliver conditioned air from the air handling unit directly into the

370 occupied zone of the building; and "green roof" means a roof that
371 consists of vegetation and soil, or a growing medium, planted over a
372 waterproofing membrane and may include additional layers, such as a
373 root barrier and drainage and irrigation systems.

374 Sec. 11. Section 12-81 of the general statutes is amended by adding
375 subdivision (77) (*Effective October 1, 2007, and applicable to assessment*
376 *years commencing on or after October 1, 2007*):

377 (NEW) (77) (A) Subject to authorization of the exemption by
378 ordinance in any municipality, and subject to the provisions of
379 subparagraph (B) of this subdivision, any of the following systems that
380 are not eligible for exemption under subdivision (57) or (63) of this
381 section installed on or after July 1, 2007: Photovoltaic module,
382 geothermal system, wind turbine, under floor air distribution system
383 or green roof. The ordinance shall establish the number of years that a
384 system will be exempt from taxation, except that it may not provide for
385 an exemption beyond the first fifteen assessment years following the
386 installation of a system.

387 (B) As used in this subdivision: (i) "Photovoltaic module" means a
388 renewable form of energy designed and engineered to convert solar
389 radiation into usable energy and which meets standards established by
390 regulation, in accordance with the provisions of chapter 54 of the
391 general statutes, by the Secretary of the Office of Policy and
392 Management; (ii) "geothermal system" means a system that uses hot
393 water or steam produced by the extreme heat contained in magma
394 within the Earth's core to turn a steam turbine and generate electricity
395 and that meets standards established by regulation, in accordance with
396 the provisions of chapter 54 of the general statutes, by the Secretary of
397 the Office of Policy and Management; (iii) "wind turbine" means a
398 device that uses two or three long blades to collect the energy in the
399 wind and convert it to electricity and which meets standards
400 established by regulation, in accordance with the provisions of chapter
401 54 of the general statutes, by the Secretary of the Office of Policy and
402 Management; (iv) "under floor air distribution system" means a system

403 that uses the open space between the structural concrete slab and the
404 underside of a raised floor system to deliver conditioned air, from the
405 air handling unit directly into the occupied zone of the building and
406 that meets standards established by regulation, in accordance with the
407 provisions of chapter 54 of the general statutes, by the Secretary of the
408 Office of Policy and Management; and (v) "green roof" means a roof
409 that consists of vegetation and soil, or a growing medium, planted
410 over a waterproofing membrane and may include additional layers,
411 such as a root barrier and drainage and irrigation systems and that
412 meets standards established by regulation, in accordance with the
413 provisions of chapter 54 of the general statutes, by the Secretary of the
414 Office of Policy and Management.

415 (C) Any municipality that adopts an ordinance authorizing an
416 exemption provided by this subdivision may enter into a written
417 agreement with an applicant for the exemption, which may require the
418 applicant to make payments to the municipality in lieu of taxes. The
419 agreement may vary the amount of the payments in lieu of taxes in
420 each assessment year of the agreement, provided the payment in any
421 assessment year is not greater than the taxes which would otherwise
422 be due in the absence of the exemption. Any agreement negotiated
423 under this subdivision shall be submitted to the legislative body of the
424 municipality for its approval or rejection.

425 (D) Any person claiming the exemption provided in this
426 subdivision for any assessment year and whose application has been
427 approved in accordance with subparagraph (C) of this subdivision
428 shall, on or before the first day of November in such assessment year,
429 file with the assessor or board of assessors in the town in which the
430 system is located a written application claiming the exemption. Failure
431 to file the application in the manner and form as provided by such
432 assessor or board within the time limit prescribed shall constitute a
433 waiver of the right to the exemption for such assessment year. Such
434 application shall not be required for any assessment year following
435 that for which the initial application is filed, provided if such system is

436 altered in a manner which would require a building permit, such
 437 alteration shall be deemed a waiver of the right to such exemption
 438 until a new application, applicable with respect to such altered system,
 439 is filed and the right to such exemption is established as required
 440 initially.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2007</i>	10-285a
Sec. 2	<i>October 1, 2007</i>	10-265e
Sec. 3	<i>October 1, 2007</i>	10-285d
Sec. 4	<i>October 1, 2007</i>	16a-38k
Sec. 5	<i>July 1, 2007, and applicable to income years commencing on or after January 1, 2008</i>	New section
Sec. 6	<i>July 1, 2007, and applicable to income years commencing on or after January 1, 2008</i>	New section
Sec. 7	<i>October 1, 2007</i>	New section
Sec. 8	<i>from passage</i>	New section
Sec. 9	<i>July 1, 2007, and applicable to sales occurring on or after July 1, 2007</i>	12-412(113)
Sec. 10	<i>July 1, 2007, and applicable to sales occurring on or after July 1, 2007</i>	12-412
Sec. 11	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	12-81

ENV Joint Favorable Subst. C/R

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